

20 MAR 1978

REVISION NO. 2: Chart and Description of Accounts,
Office of Finance

SUBJECT: Revised Pages 14, 26, 35, 36, 76, and 77

1. The Chart and Description of Accounts, Office of Finance is revised effective 1 March 1978 as follows:

Account 1103 - Add 1903 to Item (b) under credits.

Account 1125 - Establish a new item (g) under credits.

Account 1411 - (a) Delete current item (d) under debits.

(b) Redesignate items (e) and (f) under debits as items (d) and (e) respectively.

Account 1903 - Establish a new item (h) under debits.

2. General Ledger Accounts 1411 and 1903 have in the past been used to record advances to Agency personnel pending replacement of lost salary checks. Because an obligation is required to be established prior to an advance being recorded in General Ledger Account 1411 and since an obligation is not required for this type transaction as the advance of funds will not result in an expenditure, it has been determined that only General Ledger Account 1903 will be used for recording such advances. The Chart and Description of Accounts, therefore, has been changed to require that advances to Agency personnel pending replacement of lost salary checks be recorded in General Ledger Account 1903.

3. The attached revised pages should be substituted for the existing pages in the Chart. The pages withdrawn should be destroyed. This revision notice should be filed with the Chart and Description of Accounts, Office of Finance, for reference purposes.

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Thomas D. [redacted]
Director of Finance

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